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CLAIMS

- 1. Method for preparing methyl 2-diphenylmethylsulfinylacetate (MDMSA) comprising the steps of :
 - (i) conversion of benzhydrol into methyldiphenylmethylthioacetate; and
 - (ii) conversion of methyldiphenylmethylthioacetate into methyl-2-diphenylmethylsulfinylacetate.
- 10 2. Method according to claim 1, in which step (i) comprises the following steps:
 - a1) conversion of benzhydrol to benzhydrol carboxylate in an appropriate solvent;
 - b1) conversion of the benzhydrol carboxylate to methyl diphenylmethylthioacetate.
 - 3. Method according to claim 2, in which the step (a1) comprises reacting benzhydrol and an acid anhydride in the presence of an inorganic acid and in an appropriate solvent.
 - 4. Method according to claim 3, in which the solvent is an aprotic solvent.
- Method according to claim 4, in which the aprotic solvent is chosen from chlorinated solvents, aromatic solvents, hydrocarbon solvents and ethereal solvents.
 - 6. Method according to claim 5, in which the aprotic solvent is chosen from chlorinated solvents.
- 7. Method according to claim 6, in which the solvent is dichloromethane.

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8. Method according to any one of claims 3 to 7, in which the acid anhydride is chosen from acetic anhydride, propanoic anhydride and butyric anhydride.

- 9. Method according to claim 8, in which the acid anhydride is acetic anhydride.
- 10. Method according to any one of claims 3 to 9, in which the inorganic acid is chosen from hydrochloric acid, butyric acid, o-phosphoric acid and sulfuric acid.
 - 11. Method according to claim 10, in which the inorganic acid is sulfuric acid.
- 12. Method according to any one of claims 3 to 11, in which the quantity of inorganic acid used is from 0.02 to 0.3 molar equivalents relative to the benzhydrol.
- 13. Method according to any one of claims 3 to 12, in which the reaction temperature in step a) is between -5°C and +5°C.
 - 14. Method according to claim 2 to 13, in which step b1) comprises bringing the solution obtained in step a) into contact with methyl thioglycolate.
- 25 15. Method according to claim 14, in which the contact time used in step b1) is between 2 and 3 hours.
 - 16. Method according to claim 14 to 15, in which the contact temperature used in step b1) is between 15°C and 25°C.

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17. Method according to any one of the preceding claims, in which the oxidizing agent is chosen from oxone, potassium permanganate, sodium

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percarbonate, peroxides such as hydrogen peroxide, tert-butyl hydroperoxide and m-chloroperoxybenzoic acid.

- 18. Method according to claim 17, in which the oxidizing agent is hydrogen peroxide.
 - 19. Method according to claim 18, in which the hydrogen peroxide is added in the form of a 35% aqueous solution.
- 20. Method according to any one of the preceding claims, in which the oxidizing agent is used in an amount of 1 to 1.1 molar equivalent.
 - 21. Method according to any one of the preceding claims, in which the reaction temperature in step (ii) is between 28°C and 37°C.
 - 22. Method according to one of claims 3 to 21, in which an additional quantity of inorganic acid is added in step (ii).
- 23. Method according to claim 22, in which the additional quantity of inorganic acid is from 0.02 to 0.3 molar equivalents.
 - 24. Method according to either of claims 22 and 23, in which the contact time in step (ii) is between 10 and 13 hours.
- 25. Method according to any one of the preceding claims, which comprises an additional step (iii) recovering the methyl 2-diphenyl-methylsulfinylacetate obtained.
- 26. Method according to claim 25, in which step (iii) comprises a distillation of the solvent to dryness.
 - 27. Method according to any one of claims 25 to 26, in which step (iii) comprises a step of direct crystallization.

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- 28. Method according to claim 27, in which the crystallization solvent is chosen from methanol, ethanol, ethyl acetate, isopropyl acetate and toluene.
- 29. Method according to claim 28, in which the crystallization solvent is isopropyl acetate.
- 30. Method according to any one of the preceding claims, in which the successive steps are carried out in the same reactor without isolation of the intermediate compounds.
 - 31. Method for preparing modafinil comprising preparing MDMSA according to claims 1 to 30.